

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Serial No. : **10/796,392**  
Inventor : **AUDET, Mathieu**  
Title : **"Retractable Passenger Seat for an ATV"**  
Filing Date : **March 8, 2004**  
Art Unit : **3616**  
Examiner : **BROWN, Drew J.**  
Confirmation No. : **1894**  
Our File No. : **1079998**

April 16, 2007

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
U.S.A.

Sir,

This letter is in response to the Office Action dated February 16, 2007, for which a response is due on April 16, 2007 to receive an advisory action. The Applicant requests that the above-identified application be re-examined in accordance with the following remarks.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.